

CTE Skill Certificate Test Performance Documentation

This document must be submitted to the test coordinator along with the test scan sheets at the time of testing. It will be submitted to the USOE for the audit and a copy kept on file for two years.

Course: Accounting I
Test Number: 210
School:
Instructor's Name:

Students in course:
Students tested:
Date:

This is to verify that the students on the attached class roll* accomplished the following performance objectives at or above the 80% (moderately to highly skilled) level.

1. Define the basic accounting equation.
2. Classify items as Assets, Liabilities, or Owner's Equity accounts.
3. Explain why the accounting equation must be in balance.
4. Prepare a Chart of Accounts and identify the normal debit or credit balance of accounts.
5. Analyze transactions that increase/decrease assets, liabilities and owner's capital accounts and record them in T-accounts.
6. Analyze and journalize business transactions using source documents.
7. Open general ledger accounts and post business transactions from a general journal to the accounts in the general ledger (including correcting entries.)
8. Prepare a Trial Balance.
9. Prepare an Income Statement and a Balance Sheet.
10. Prepare and explain the purposes of each financial statement and describe the way they articulate with each other.
11. Analyze, journalize, and post closing entries.
12. Prepare a Post-Closing Trial Balance.
13. Prepare banking documents/forms.
14. Prepare a bank reconciliation and necessary journal entries.
15. Demonstrate a cash proof.
16. Establish and replenish a petty cash fund.

Each performance is documented and kept on file for two years. (check one or more)

- ☐ Individual student performance tracking sheets
- ☐ A class period summary score sheet
- ☐ Recorded and identified in the class grade book

Instructor's Signature: _____

*Attach a copy of the class period roll and draw a single line through any student on the roll not accomplishing ALL required performance objectives at the 80% (moderately to highly skilled) level.